

# EXHIBIT C

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June 1, 2009

Sylvia M. Samuels  
7635 Southampton Terrace, Apt # 307  
Tamarac, FL 33321

Re: *Hardship Program Application: Account # 1-S-0494*

Dear Ms. Samuels:

We have received your Hardship Application for Securities Investor Protection Corporation ("SIPC") protection for individual victims of Bernard L. Madoff Investment Securities LLC ("BLMIS"). Based on review of your application, the Trustee has determined that your application is hereby approved and your claim has been accepted into the Hardship Program. Please note that while the processing of your claim will be accelerated, the Trustee cannot guaranty that the claims of all customers accepted into the Hardship Program will be approved for SIPC protection. However, the determination of your claim will be expedited by the Trustee.

Although you have been accepted into the Hardship Program, your claim falls into the Pre-1995 Accounts category and the Trustee will not be able to make a determination of your claim until full records for this period become available. If you have not already done so, please submit all documentation in your possession, including proof of your deposits made to BLMIS, to the Trustee as soon as possible. Once the records for this period are reconstructed, claims that have been accepted into the Hardship Program will have priority and will be determined as quickly as possible.

Sincerely,



Courtnei E. Thorpe  
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Cc: Steven R. Schlesinger, Esq.